

JKLC:SECTL:SE:26
6th July 2026

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| <p>1 BSE Ltd.
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Security Code No. 500380
Through: BSE Listing Centre</p> | <p>2 National Stock Exchange of India Ltd.
“Exchange Plaza”
Bandra-Kurla Complex
Bandra (East)
Mumbai – 400 051
Symbol: JKLAKSHMI, Series : EQ
Through: NEAPS</p> |
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Dear Sir/ Madam,

Re: Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Company’s Business Responsibility and Sustainability Report for the Financial Year 2025-26, which also forms part of the Integrated Annual Report 2025-26 of the Company in the format as specified by the Securities and Exchange Board of India.

Thanking you and assuring you our best co-operation at all times.

Yours faithfully,
For JK Lakshmi Cement Limited

(Amit Chaurasia)
Company Secretary

Encl: a.a.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	: L74999RJ1938PLC019511
2. Name of the Listed Entity	: JK Lakshmi Cement Ltd.
3. Year of Incorporation	: 1938
4. Registered office address	: Jaykaypuram, Distt.: Sirohi - 307 019, Rajasthan
5. Corporate address	: Nehru House, 4, Bahadur Shah Zafar Marg, New Delhi - 110 002
6. E-mail	: lakshmi_cement@lc.jkmail.com
7. Telephone	: Ph. No.: 02971 - 244409 / 244410 : Fax No.: 02971 - 244417
8. Website	: www.jklakshmicement.com
9. Financial year for which reporting is being done	: 1 st April 2025 - 31 st March 2026
10. Name of the Stock Exchange(s) where shares are listed	: BSE Ltd. National Stock Exchange of India Ltd.
11. Paid-up Capital	: ₹62.09 Crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	: Dr. Arun Kumar Shukla President & Director Tel. No.: +91 11 68201877 E-mail id: arun.shukla@jkmail.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	: The disclosures under this Report are made on a standalone basis for all integrated and grinding units of JKLC. For the purpose of transparency wherever required specific notes have been provided.
14. Name of assessment or assurance provider	: Bureau Veritas (India) Private Limited
15. Type of assessment or assurance obtained	: Limited Assurance of BRSR core indicators and for other parameters as per ISAE3000 Assurance Standard and Accountability Assurance Standard AA1000 AS V3. Scope 1 and Scope 2 has undergone assurance in line with ISO 14064-1:2018 at Limited Assurance level.

II. Products / Services

16. Details of business activities (accounting for 90% of the turnover):

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Cement Manufacturing	Cement Manufacturing & Selling	91%

17. Products / Services sold by the entity (accounting for 90% of the entity's Turnover):

S.No.	Product / Service	NIC Code	% of total Turnover contributed
1.	Cement & Clinker	2394	91%

III Operations

18. Number of locations where plants and/or operations / offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	3 Integrated Cement Plants & 4 Grinding Units	24	31
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	20 States & UTs
International (No. of Countries)	None

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Not applicable as the Company is not exporting cement.

c. A brief on types of customers

Our customers includes its channel partners (dealers & retailers), individual home builders, contractors, infrastructure companies and government departments & other institutional customers (non-trade who buy cement from the Company for various housing and commercial/ government projects).

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S.No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
EMPLOYEES						
1.	Permanent (D)	1544	1498	97.02	46	2.98
2.	Other than Permanent (E)	46	46	100	0	0
3.	Total employees (D+E)	1590	1544	97.11	46	2.89
WORKERS						
4..	Permanent (F)	239	239	100	0	0
5.	Other than Permanent (G)	3121	2885	92.44	236	7.56
6.	Total workers (F+G)	3360	3124	92.98	236	7.02

b. Differently abled Employees and Workers:

S.No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D+E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	2	2	100	0	0
5.	Other than Permanent (G)	1	1	100	0	0
6.	Total differently abled workers (F+G)	3	3	100	0	0

21. Participation / Inclusion / Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors*	8	3	37.5
Key Management Personnel [§]	5	1	20

* Shri Shrivats Singhania and Shri Vimal Bhandari, appointed as Dy. Managing Director and Independent Director, respectively w.e.f. 1st August 2025.

[§] Including three Executive Directors.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.6%	19.3%	15%	15.8%	14.3%	15.8%	14.18%	0	14.18%
Permanent Workers	0	0	0	0	0	0	0.44%	0	0.44%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the Holding* / Subsidiary / Associate companies / Joint Ventures (A)	Indicate whether Holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Ram Kanta Properties Pvt. Ltd. ⁸	Subsidiary	100	No
2.	Agrani Cement Pvt. Ltd.	Subsidiary	Equity - 85	No
3.	Avichal Cement Pvt. Ltd.	Subsidiary	Equity - 85 ^	No
4.	Mahabal Cement Pvt. Ltd.	Subsidiary	Equity - 85 ^	No
5.	Trivikram Cement Pvt. Ltd.	Subsidiary	Equity - 85 ^	No
6.	NECEM Cements Ltd. ⁵	Subsidiary	Equity - 77.96	No
7.	Dwarkesh Energy Ltd.	Associate	Equity - 33.38	No
8.	Amplus Helios Pvt. Ltd.	Associate	Equity - 20.80	No
9.	Sungaze Power Pvt. Ltd.	Associate	Equity - 35	No
10.	STLC RE Ltd. #	Associate	Equity - 26	No
11.	AMPIN C&I Power Four Pvt. Ltd. #	Associate	Equity - 26	No

* The Company does not have any holding Company.

⁸ Pursuant to the Composite Scheme of Amalgamation and Arrangements, all investment including the Shares held by erstwhile Hansdeep Industries & Trading Company Ltd. in Ram Kanta Properties Pvt. Ltd. (RKPPL) has been transferred in the name of JK Lakshmi Cement Ltd (JKLC). Hence RKPPL became the direct Wholly owned Subsidiary of JKLC.

^ Wholly Owned Subsidiary of Agrani Cement Pvt. Ltd.

⁵ During the Financial year ended 31st March 2026, NECEM Cements Ltd. became Subsidiary of the Company.# During the Financial year ended 31st March 2026, STLC RE Ltd. and AMPIN C&I Power Four Pvt. Ltd. became Associates of the Company.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

(ii) Turnover (in Rupees): 6879.10 Crore

(iii) Net worth (in Rupees): 3929.80 Crore

VII. Transparency and Disclosures Compliances

25. Complaints / Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes or No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes (through CSR team)	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes* www.jklakshmicement.com	30	0	*	25	0	*
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	4	0	-	1**	0	-
Value Chain Partners	Yes https://www.jklakshmicement.com/esg-policies/	0	NA	-	0	NA	-
Influencers	Yes	680***	0	-	901***	0	-
Other (please specify)	-	-	-	-	-	-	-

* The Company has a dedicated Manager level employee who regularly keeps a track of the complaints received from shareholders and promptly responds (say 3 to 5 days) to the Complainant to ensure that the complaint is resolved immediately to the satisfaction of the Shareholder without any delay. All the complaints of shareholders received during a quarter, if any and actions taken thereon are placed before a Board level Committee, constituted under Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 178 of the Companies Act, 2013.

** We have reviewed and revisited our customer complaint system and accordingly, the revised number for FY 2024-25 are modified here.

*** The Company has a well-developed mechanism in place to track complaints. No complaints received with respect to product quality. Complaints received have been workmanship related at the customer site. Accordingly, the number for FY 2024-25 have also been updated to 901.

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.

During FY 2025-26, Company undertook a review of its material topics to reaffirm their continued relevance in light of evolving regulatory expectations, emerging ESG trends, and changing risk landscapes. This review enabled the Company to validate priorities, assess alignment with strategic objectives and strengthen its focus on issues that influence resilience, accountability and sustainable value creation over time. For details refer to Materiality Assessment chapter of the IAR FY 2025-26.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Change & GHG Emissions	R & O	High energy intensity and process emissions expose the Company to transition, regulatory and physical climate risks, while also presenting opportunities for efficiency and low-carbon innovation.	Adoption of emission reduction roadmaps, energy efficiency initiatives, alternative fuels and raw materials, and climate risk assessments.	Negative: Higher compliance and transition costs. Positive: Long-term cost savings, access to green finance and improved competitiveness.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Employee Health & Safety	R	Cement and mining operations involve inherent occupational safety risks which can impact on workforce wellbeing, productivity and reputation.	Robust safety management systems, regular training, audits, and leadership oversight.	Negative: Potential costs from incidents and business disruptions.
3.	Corporate Governance & Ethics	R & O	Strong governance is critical for regulatory compliance, investor confidence and long-term value creation.	Established governance frameworks, codes of conduct, whistle-blower mechanisms and Board-level oversight.	Positive: Enhanced investor confidence and reduced compliance risk. Negative: Impacts may arise in case of governance lapses.
4.	Sustainable Supply Chain Management	R	Dependence on third-party suppliers exposes the Company to ESG, quality and continuity risks across the value chain.	Supplier screening, vendor engagement, contractual expectations and periodic assessments.	Negative: Potential supply disruptions due to geopolitical situation
5.	Cyber Security & Data Privacy	R	Increasing digitalization heightens exposure to cyber threats that may disrupt operations or compromise sensitive information.	Cyber security frameworks, access controls, system upgrades, training and incident response mechanisms.	Negative: Financial losses from breaches or downtime. Positive: Protection of business continuity and data integrity.
6.	Branding & Reputation	R & O	Stakeholder perception directly influences market position, customer loyalty and social licence to operate.	Consistent engagement, quality assurance, transparent communication and responsible business practices.	Positive: Customer retention and premium positioning. Negative: Revenue impact in case of reputational incidents.
7.	Circularity (Waste & Water Management)	R & O	Resource constraints and regulatory focus make efficient waste and water management critical for sustainability.	Waste co-processing, water stewardship programs, monitoring systems and continuous improvement initiatives.	Positive: Cost savings and regulatory compliance. Negative: Capital expenditure requirements.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Community & Social Licence to Operate	O	Proactive community engagement and inclusive development initiatives strengthen trust, enable smooth operations, enhance social acceptance	-	Positive: Long-term operational continuity.
9.	Sustainable Product Development	O	Growing demand for sustainable construction materials presents opportunities for product differentiation.	-	Positive: Market expansion and improved margins; moderate upfront development costs.
10.	Regulatory Compliance & Disclosures	R	The Company operates in a highly regulated environment with evolving compliance and disclosure expectations.	Compliance management systems, internal audits and timely disclosures.	Negative: Penalties or litigation in case of non-compliance.
11.	Energy Management	R & O	Energy costs form a significant portion of manufacturing expenses, impacting profitability.	Energy efficiency projects, renewable energy adoption and monitoring mechanisms.	Positive: Reduced operating costs over time. Negative: High capital expenditure for energy-efficient technologies initially.
12.	Biodiversity & Land Use	R	Mining and plant operations can impact land and biodiversity, creating regulatory and social risks.	Progressive mine reclamation, biodiversity management plans and environmental monitoring.	Negative: Restoration and compliance costs.
13.	Diversity & Inclusion	O	An inclusive workforce enhances innovation, engagement and organizational resilience.	Equal opportunity policies, awareness programs and inclusive talent practices.	Positive: Improved employee engagement and retention; minimal financial risk.
14.	Employee Training & Development	O	Skilled employees are essential for operational excellence and future readiness.	Structured learning programs, leadership development and technical training.	Positive: Improved productivity and reduced attrition; ongoing training investments.
15.	Customer Satisfaction	O	Meeting customer expectations on quality, delivery and service drives repeat business.	Quality management systems, feedback mechanisms and service management.	Positive: Revenue growth and brand loyalty.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
16.	Research & Development	O	Continuous innovation supports efficiency, sustainability and long-term competitiveness.	Dedicated R&D initiatives focusing on process optimization and sustainable products.	Positive: Efficiency gains and new revenue streams; upfront R&D expenditure.
17.	Human Rights Practices	R	Operations and supply chains involve exposure to potential human rights concerns.	Human rights policies, grievance mechanisms and supplier expectations.	Negative: Legal or reputational costs if unaddressed.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Policies are uploaded on Company's website at https://www.jklakshmicement.com/code-of-conduct/and https://www.jklakshmicement.com/companies-policies-other-information/ Weblink of ESG/Sustainability policy is below - https://www.jklakshmicement.com/esg-policies/								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>The policies are based on all the above prescribed principles. The key focus of these policies is to follow the spirit of national and international standards like UNGC Guidelines; GRI Standards; WBCSD; GCCA; BIS Standards; National Guidelines on Responsible Business Conduct and others wherever applicable.</p> <p>Our Policies are aligned with international standards such as Quality management (ISO 9001:2015); Energy management (ISO50001:2018); Occupational Health and Safety management (ISO45001:2018); Environment Management (ISO14001:2015); NABL Lab (ISO / IEC 17025); PPC [IS 1489 (PART 2)]; Composite (IS 16415: 2015); Slag (IS 455: 2015); OPC (IS 269:2015) Green certification.</p>								

Disclosure Questions	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.									
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) Being a socially & environmentally responsible cement manufacturing company, we at JK Lakshmi Cement Ltd. are committed for responsible & ethical business conduct, inclusive growth and sustainable development. We are committed for achieving net zero emissions, replace fossil fuel with renewable energy sources, water stewardship and circular economy & decarbonization of our supply chain. Beyond our core business we have made significant impact through multiple community development initiatives in healthcare, livelihoods, skilling, education, rural development and environmental conservation. We will continue to strive for improving our ESG performance by not only avoiding & mitigating social and environmental negative impacts but by creating positive externalities through our business operations. Please refer CMD and Dy. MD message in Integrated Annual Report FY 2025-26.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									
9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.									

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other - please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action																		
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		

11	Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	P	P	P	P	P	P	P	P	
		1	2	3	4	5	6	7	8	9
		No external assessment undertaken during FY 2025-26. However, compliance to various policies are ensured through internal review.								
12 If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:										
Questions		P	P	P	P	P	P	P	P	
		1	2	3	4	5	6	7	8	9
The entity does not consider the Principles material to its business (Yes/No)		Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)										
The entity does not have the financial or / human and technical resources available for the task (Yes/No)										
It is planned to be done in the next financial year (Yes/No)										
Any other reason (please specify)										

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors & Key Managerial Personnel	2	(i) Sustainability including CSR initiatives undertaken. (ii) Risk Management System (Including ESG Risk).	85.71% 86.67%
	4	Vigil Mechanism / Whistle Blower Policy	89.65%
	1	Code of Conduct for Members of Board and Senior Management. The Board members have been updated with the above and the underlying principles thereby adding values.	83.33%
Employees other than BoD and KMPs	151	Training program on BRSR Principles, ESG, Sustainable value chain and CSR, Training Program- Margdarshan, Training Session on Human Rights, Vision & Mission, PSHAW, Health Awareness Training Program	100%
Workers	126	Safety training, Human Rights, Behavioral Sessions	100%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Particulars	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In ₹)	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Penalty / Fine	Principle 9	Competition Commission of India	6.55 Crores	Competition Commission of India (CCI) vide its order dated 19 th January 2017 had imposed a penalty on certain cement companies including a penalty of ₹6.55 Crores on the Company pursuant to a reference filed by the Government of Haryana. The Company has filed an appeal with Competition Appellate Tribunal (COMPAT) against the said order. COMPAT has granted a stay on CCI's order. After the merger of COMPAT with National Company Law Appellate Tribunal (NCLAT), the Company's case also stands. transferred to NCLAT. Based on the legal opinion, the Company believes that it has a good case in the matter.	Yes
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-

Non-Monetary

Particulars	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-
Punishment	-	-	-	-

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory / enforcement agencies / Judicial institutions
The Competition commission of India finally vide order dated 19-01-2017 held seven cement companies guilty of bid rigging and imposed fine of ₹205.73 Crores in aggregate on them out of which JKLC has been penalized for ₹6.55 crores.	All the seven companies filed appeal before Competition Appellate Tribunal (now transferred to National Company Law Appellate Tribunal). JK Lakshmi Cement Ltd. was first to file the appeal being no - Transfer Appeal (Appellate Tribunal) (Competition) No 39 of 2017 (earlier appeal no 2 of 2017 before COMPAT). The appeal is yet to be heard and finally disposed.

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the Company has an Anti Bribery policy which has been duly approved by the Board. In addition, the required steps to ensure proper reporting of such incidents have been given in Vigil Mechanism / Whistle Blower Policy.

Link of Anti bribery policy: <https://www.jklakshmicement.com/wp-content/themes/jk-laxmi/pdf/Anti-Bribery-Policy.pdf>

5. Number of Directors / KMPs / employees / workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest:

Particulars	FY 2025-26 (Current Financial Year)		FY2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	N.A.	0	N.A.
Number of complaints received in relation to issues of Conflict of Interest of the KMP's	0	N.A.	0	N.A.

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8. Number of days of accounts payables ((Accounts payable * 365) / Cost of goods/ services procured) in the following format:

Particulars	FY 2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
Number of days of accounts payable	33	40

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties in the following format:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	-	-
	b) Number of trading houses where purchases are made from	-	-
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a) Sales to dealers / distributors as % of total sales	58%	56%
	b) Number of dealers / distributors to whom sales are made	4859	5308
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	8%	8%
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	0	0
	b) Sales (Sales to related parties / Total Sales)	0	0
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	6.11%	25.65%
	d) Investments (Investments in related parties / Total Investments made)	2.03%	1.02%

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

No Awareness Programs were held during the reporting year.

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
-	-	-

2. Does the entity have processes in place to avoid / manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, we do have a process in place which is governed by the "Code of Conduct for Members of the Board and Senior Management" of JK Lakshmi Cement Ltd. Web link to the same is: <https://www.jklakshmicement.com/code-of-conduct/>

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

Particulars	Current Financial Year (2025-26)	Previous Financial Year (2024-25)	Details of improvements in environmental and social impacts
R&D	9%	1%	Low carbon products including LC3.
Capex	23%	99%	Energy efficiency, water conservation, zero water wastage, alternative fuel, fire safety, rainwater harvesting, improvement in STP efficiency.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes. JKLC has established and implemented sustainable sourcing practices across all categories of input materials. The company has developed a responsible supply chain by incorporating Green Procurement criteria into its vendor evaluation process. Preference is given to vendors that are ISO-certified and maintain strong environmental and sustainability policies. The Company also has Supplier's Code of Conduct which articulates specific sustainability parameters which the suppliers need to uphold as a part of business with JKLC. The Code encompasses environmental stewardship, ethical labour practices, respect for human rights and responsible business conduct.

- b. If yes, what percentage of inputs were sourced sustainably?

Yes. As part of its sustainable sourcing approach, the company prioritizes the use of local and indigenous materials wherever feasible. In FY 2025-26, 22.70% of the input raw materials used in cement production comprised Alternative Fuels and Raw Materials (AFR), sourced from recycled industrial waste.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

JKLC follows a strong "waste to wealth" philosophy and has embedded the "Reduce - Reuse - Recycle (3Rs)" principle from the initial stages of project design through manufacturing operations. The company actively utilizes recycled materials derived from industrial waste and integrates circular economy principles across all stages of its manufacturing process.

- a. **Plastic Waste (Including Packaging):** JKLC is registered as a Brand Owner and Importer under Extended Producer Responsibility (EPR) in accordance with the Plastic Waste Management (PWM) Rules, 2016 and subsequent amendments. In line with EPR guidelines, the company is progressing toward achieving its compliance targets-100% fulfillment for FY 2024-25 (70% End-of-Life disposal and 30% recycling) and FY 2025-26 (60% End-of-Life disposal and 40% recycling). The company's primary product, cement, is packaged in HDPE bags.

- b. **E-Waste:** No e-waste is generated from the manufacturing process. The limited e-waste generated from office operations is stored at designated locations and disposed off through CPCB-authorized recyclers in compliance with applicable regulations.

- c. **Hazardous Waste:** The only hazardous waste generated during cement manufacturing is used oil from operational machinery. This used oil is stored in designated, secure locations with appropriate safety measures and is sold to SPCB/CPCB-authorized recyclers. Additionally, used / spent oil is utilized as an alternative fuel for co-processing in the kiln, supporting resource efficiency.
- d. **Other Waste (Bio-medical and Battery Waste):** Bio-medical waste is segregated into color-coded bins and collected by authorized agencies for environmentally sound disposal, in accordance with the Bio-medical Waste Management Rules, 2016 and subsequent amendments. Waste batteries are also disposed of through SPCB/CPCB-authorized recyclers.
4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, it is applicable. The company has submitted the EPR action plans as a Brand Owner & Importer as per the guidelines.

JKLC has successfully achieved 100% of their EPR targets for FY 2024–25, comprising 70% End-of-Life disposal and 30% Recycling.

For FY:2025-26; JKLC EPR Targets under Brand Owner and Importer category are as follows;

- Cat.-II: EOL = 8526 MT and Recycling = 5551 MT
- Cat.-I: EOL = 4 MT and Recycling = 6 MT

Necessary EPR Compliances and filings are being carried out within stipulated timelines as per the Plastic Waste Management Rules, 2016 and subsequent amendments.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
2394	OPC 53, OPC 43, PPC, PSC, PPC Premium, Composite Cement	92%	Cradle –to-Gate	Yes	Under process (refer to Natural Capital of IAR)

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Name of Product / Service	Description of the risk / Concern	Action Taken
OPC 53, OPC 43, PPC, PSC, PPC Premium, Composite Cement	<ul style="list-style-type: none"> • Global warming potential- high GHG emission for OPC • High consumption of fossil fuels • Natural resource consumption 	<ul style="list-style-type: none"> • Use of alternative fuels and raw materials including waste and recycle material to reduce dependence on natural resources • Adoption of energy efficient technologies • Transition to renewable energy and waste heat recovery & reduce dependence on thermal power plant • Focus on low carbon blended products • Investment in R&D for low carbon products

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Recycled and Reused Material from Industrial Waste	22.70	22.20

* FY 2025-26 - Values in % ratio for Total Input AFR (Recycled) and on Total Input Raw Material.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

JKLC, as a Brand Owner, manufactures cement and clinker, with cement products packaged exclusively in HDPE bags. While the company does not directly reclaim the packaging material used for its products, it ensures recovery of HDPE waste through CPCB-authorized recyclers in accordance with the guidelines of Extended Producer Responsibility (EPR).

Particulars	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely Disposed
Plastics (Including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste (Battery)	NA	NA	NA	NA	NA	NA

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Cement Product - Plastic Packaging Material	Not Applicable. The company does not reclaim its products. However, plastic packaging materials used for cement packaging are recycled in accordance with Extended Producer Responsibility (EPR) guidelines through CPCB-authorized recyclers.

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number(B)	%(B/A)	Number(C)	%(C/A)	Number(D)	%(D/A)	Number(E)	%(E/A)	Number(F)	%(F/A)
Permanent employees											
Male	1498	1498	100	1498	100	0	0	0	0	0	0
Female	46	46	100	46	100	46	100	0	0	46	100
Total	1544	1544	100	1544	100	46	2.98	0	0	46	2.98
Other than Permanent employees											
Male	46	46	100	46	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	46	46	100	46	100	0	0	0	0	0	0

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number(B)	%(B/A)	Number(C)	%(C/A)	Number(D)	%(D/A)	Number(E)	%(E/A)	Number(F)	%(F/A)
Permanent workers											
Male	239	239	100	239	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	239	239	100	239	100	0	0	0	0	0	0
Other than Permanent workers											
Male	2885	2885	100	2885	100	0	0	0	0	0	0
Female	236	236	100	236	100	236	100	0	0	218	92.37
Total	3121	3121	100	3121	100	236	7.56	0	0	218	6.98

- c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format -

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.15%	0.17%

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N / N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N / N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others - Please specify	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, the company has a policy on Diversity and Inclusion, and the actions are being taken.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the Company is committed to being an equal opportunity employer and ensure an inclusive workplace for all. The policy is being developed.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Company's policy and Union Meetings
Other than Permanent workers	Grievance Handling Mechanism
Permanent employees	As a part of our open and transparent culture, we follow open door policy. So every employee can share their concerns to their functional heads or leaders at any point of time.
Other than Permanent Employees	They can directly approach the respective HODs / In Charge and the same is addressed by the respective HODs / In Charge.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association (s) or Union (B)	%(B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association (s) or Union (D)	%(D/C)
Total Permanent Employees	1544	0	0	526	0	0
- Male	1498	0	0	509	0	0
- Female	46	0	0	17	0	0
Total Permanent Workers	239	239	100	235	235	100%
- Male	239	239	100	235	235	100%
- Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (A)	On Health and Safety Measures		On Skill Upgradation	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
Employees										
Male	1498	1498	100	1331	88.85	1673	1673	100	1405	84
Female	46	46	100	21	45.65	37	37	100	24	65
Total	1544	1544	100	1352	87.56	1710	1710	100	1429	84
Workers										
Male	239	239	100	230	96.23	235	235	100	182	77
Female	0	0	0	0	0	0	0	0	0	0
Total	239	239	100	230	96.23	235	235	100	182	77

9. Details of performance and career development reviews of employees and worker:

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No.(B)	%(B/A)	Total (C)	No.(D)	%(D/C)
Employees						
Male	1498	1498	100	1673	1673	100
Female	46	46	100	37	37	100
Total	1544	1544	100	1710	1710	100
Workers						
Male	239	239	100	235	235	100
Female	0	0	0	0	0	0
Total	239	239	100	235	235	100

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?

Yes, JK Lakshmi Cement Ltd. has implemented a comprehensive Occupational Health & Safety (OH&S) Management System in line with ISO 45001:2018 standards to ensure a safe, healthy, and legally compliant working environment for employees, contractors, and visitors.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The company has structured and proactive approach - Hazard identification and risk assessment (HIRA), a structured and proactive approach is followed to identify work-related hazards and assess occupational health and safety (OH&S) risks arising from both routine and non-routine activities. These processes support the company's commitment to providing a safe and healthy workplace for employees, contractors, and visitors. Routine hazards associated with regular operations are identified and assessed through various mechanisms including job safety analysis, permit to work, safety audits, SOP review among others.

Hazards associated with non-routine and high risk activities are managed through task specific risk assessments and permit to work for high risk activities. Appropriate control measures-such as isolation / lockout-tagout (LOTO), fall protection, and supervision-are implemented before work begins.

- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes, we have strong mechanism of reporting work related hazards for workers. Workers are encouraged to immediately report any safety-related concerns, near misses, or incidents to their supervisor, manager, or safety officer. Prompt communication ensures timely action and reinforces a strong safety culture. They are actively engaged in the Hazard Identification and Risk Assessment (HIRA) process and submit Near Miss reports to support proactive risk management and prevent potential incidents. Workers are encouraged to share safety suggestions to help improve existing workplace safety practices. They regularly participate in safety committee meetings. They also participate in scheduled emergency mock drills to build preparedness, validate response protocols, and ensure swift action during real emergencies.

- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes, all our integrated plant Occupational Health Centers are well-equipped with Doctors and medical equipments.

11. Details of safety related incidents, in the following format:

Safety Incident / Number	Category*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.59	0
	Workers	0.11	0
Total recordable work-related injuries	Employees	1	0
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

* Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

The Company is committed for Zero Harm for its employees & workers and accordingly its health & safety management systems are dedicated to achieve this goal. The system includes implementation of safety policy, risk assessment, hazard identifications, conducting audits & trainings and its governance through task force and committees.

Since we had One fatality during the reporting period following actions were undertaken to avoid fatality:

- Machine guard with interlock provided at all nip points. If anyone try to open the guard for cleaning purpose belt will get stop immediately.
- LOTOTO system strengthen by introduce Lotto box. Worker who is working on the belt will provide lock on the box in which machine key is present.
- VCS (visual cutoff switch) installed for short time job.
- Hooter installed on the belt. While start of machine hooter starts blowing to make workmen aware of start of belt.

The Company ensures strict adherence to safety standards by contractors through regular monitoring, training and performance reviews. High standards of housekeeping, sanitation, clean drinking water, and proper ventilation are maintained to ensure a safe and healthy work environment. A structured system is in place for reporting, investigating, and analyzing incidents and near-misses to identify root causes and prevent recurrence. Active safety committees and employee participation initiatives are encouraged to strengthen the safety culture and promote shared responsibility for workplace safety.

13. Number of Complaints on the following made by employees and workers:

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

JK Lakshmi Cement Ltd. has undertaken the following corrective and preventive actions to address safety-related incidents and significant risks identified through assessments of health & safety practices and working conditions:

- Machine guard with interlock provided at all nip points. If anyone try to open the guard for cleaning purpose belt will get stop immediately.
- LOTOTO system strengthen by introduce Lotto box. Worker who is working on the belt will provide lock on the box in which machine key is present.
- VCS (visual cutoff switch) installed for short time job.
- Hooter installed on the belt.
- While start of machine hooter starts blowing to make workmen aware of start of belt fire safety measures have been significantly enhanced through the installation of fire doors at critical locations including bag godowns and load centers, upgradation of fire lines and fire pump house, and deployment of advanced systems such as CO₂ flooding systems and automatic water sprinkler systems in packing plant godowns.
- Medium Velocity Water Sprinkler Systems have been installed for all transformers at the 132 kV substation to minimize fire risks associated with electrical infrastructure.
- Movement of two-wheelers has been restricted within plant premises to reduce accident risks. Road safety signages have been installed with "Do's and Don'ts".
- Installation of machine guarding at head and tail pulleys and ongoing installation of handrails and toe guards have been undertaken to prevent accidents related to moving equipment and fall hazards.
- Night safety toolbox talks and enhanced vigilance have been implemented to improve safety awareness and supervision during night shifts.
- Strengthened monitoring systems, including surveillance systems, have been implemented for better control of contractor activities and traffic movement within plant premises.
- Periodic review of Hazard Identification and Risk Assessment (HIRA) findings and external safety audit observations is carried out, ensuring timely implementation of corrective and preventive actions.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes the Company extends life insurance and compensatory package in the event of death of both employees and workers. Employees are covered under social security laws like PF & ESI which ensures benefit (Compensatory package) in the event of death of employees & workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company conducts regular structured audits for compliance. Also, monthly bills of the contractor are scrutinized through a well-defined check list to detect any non-compliance.

All contracts entered into with value chain partners explicitly outline their obligations and general conditions regarding compliance with all applicable statutory dues. This includes, but is not limited to, Provident Fund (PF) contributions, gratuity payments, adherence to minimum wage laws, Employees' State Insurance (ESI) contributions, and any other relevant labor laws and social security regulations. The contracts contain specific clauses that clearly mandate the value chain partners' responsibility for the accurate deduction of statutory dues from their employees' wages and their timely deposit with the appropriate government authorities.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Particulars	Total no. of affected employees / workers		No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable Employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	1	0	Injured employee resumed the duty	0
Workers	2	0	Fatalities (1 no.): Compensation given to the family members of the deceased. Injured Worker (1 no.) will resume the duty	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

Yes, as per the business requirement.

5. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% Standard terms for contracts.
Working Conditions	100% Standard terms for contracts.

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

The Company has deployed multipronged approach to address potential risk and issues related to health & safety practices and working conditions. We are committed to promote health & safety practices through out our value chain. Some of the initiative are as under:

- Driver Safety & Training Programs
- Health awareness Check-up & Medical Camps including eye care and vision support
- Fire Safety & Emergency Preparedness Training
- Mandatory use of appropriate Personal Protective Equipment (PPE) is strictly enforced for all contractor workers and drivers entering plant premises, with monitoring by the security team.
- Regular safety inspections and audits of contractor activities and transporter vehicles are carried out to ensure compliance with safety standards.
- Periodic safety meetings and performance reviews with contractors are conducted, with a strong focus on achieving zero-harm objectives.
- Adequate facilities such as rest shelters, safe drinking water, and sanitation amenities are provided for drivers and contract workers to ensure their well-being.
- Digital initiatives such as vehicle inspection applications, regular driver monitoring systems, and GPS installation in controlled fleet vehicles are implemented to enhance safety, tracking, and operational efficiency.
- First aid kits are distributed to contractors and transporters to enable immediate response in case of minor injuries or emergencies.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The effective stakeholder engagement is essential for the achievement of our strategic business goals. The stakeholders are identified and prioritised on the basis of their level of influence over the company and the extent to which they are affected by our actions. The process of stakeholder identification and prioritisation help us in developing effective engagement plan and resource deployment. The Company's internal stakeholders include employees, whereas external stakeholders include business partners / suppliers, customers, communities around business operations, society, competitors, shareholders/ investors, and the government. The relevant departments at corporate & plants are responsible for stakeholder engagement as per the need and expectations. The forms of engagement may include in-person meetings, surveys, focus group discussions, public consultations, market research, media interaction, conference, investors meet among others.

The Company also conduct materiality assessment to identify key stakeholder groups, concerns and their expectations. For more details please refer to the stakeholder engagement section of Integrated Annual Report (IAR) FY 2025-26.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Email, letters, SMS, newspapers, meetings, company website, stock exchange, other statutory authority, roadshows	Regularly	<ul style="list-style-type: none"> Disseminating and sharing of information with the shareholders with a view to update and also to seek their approval etc. as may be required. Corporate governance Return on investment Company's financial performance Climate Change
Institutional investors	No	Annual general meetings, quarterly concalls, presentation on website	Need based	<ul style="list-style-type: none"> ROI and ESG performance Corporate governance Circular Economy Climate Change Environmental protection & conservation
Industry associations, knowledge partners	No	Meetings, communication	Need based	<ul style="list-style-type: none"> Policy advocacy Technology and best practice sharing ESG Awards and recognitions Product innovation Branding & reputation

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees & Workers	No	Roadshows, email, meetings, communication from top management	Monthly, quarterly, annually, need based	<ul style="list-style-type: none"> Employee well being, career development, grievance handling, industry scenario Employee well being Career development Grievance redressal Caring for people, environment & good culture Training & development Occupational health and safety Diversity & gender equality Employment & labor practices
Customers	No	Roadshows, feedback surveys, customer needs, social media, campaigns, customer meets	Need based periodically	<ul style="list-style-type: none"> Complaints handling Product communications Customer awareness on blended cement Product innovation Branding & reputation Pricing integrity
Value chain partners	No	Meetings, phone calls, emails	Daily, weekly, monthly, annually, need based	<ul style="list-style-type: none"> Customer relationship Product knowledge, quality & timely delivery EHS & social policy deployment
Communities	Yes	Meetings, messages	Daily, weekly, monthly, need based	<ul style="list-style-type: none"> Community development including health, water, education sanitation etc.
Statutory body	No	Interactions, industry forum meets, compliance report	Need based	<ul style="list-style-type: none"> Compliance Industry concerns government expectations Circular economy Climate change CSR initiatives
Media	No	Media meets, Press conferences, Management interviews, Social media posts	Quarterly, Periodically, Need based	<ul style="list-style-type: none"> Company's performance Corporate governance Transparency & Disclosure ESG practices CSR

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

The company engages with its various stakeholders such as investors, lenders, shareholders, customers, employees, suppliers, communities and other channel partners on ongoing basis. Multiple functions within the company engages with these stakeholders and then the inputs & feedbacks are shared with HODs and leadership using different forums. CSR & Sustainability Committee of the Company reviews, inter alia, the Environment, Social, Governance and Sustainability initiatives of the Company. Additionally, the Company conducts stakeholders engagement exercise periodically on ESG topics which follow a systematic approach in terms of frequency, collection of data and reporting of outcomes including feedback from stakeholders to the Board.

For more details please refer to the stakeholder engagement section of Integrated Annual Report (IAR) FY 2025-26.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

JK Lakshmi Cement Ltd. uses stakeholder consultation to identify and manage environmental & social material issues. The inputs received help us to identify and prioritise our material topics & modify management practices. Few instances are as under:

- Consultation with communities highlighted job, livelihoods, water, health & education as critical issues. Accordingly, Company under its CSR programs has undertaken multiple CSR programs on these issues.
- Youth around our plant is a critical mass and they don't have access to quality education and skilling opportunities. This has been major input which we had received across the communities where we have been working under CSR. On the basis of these input company has developed youth focused anchor projects to help them to access quality education, skilling, livelihoods creation and have supported them for job & entrepreneurship development.
- Stakeholder expectations about GHG emissions, energy use, low carbon cement products and sustainable building material have led the company invest in renewable energy, energy efficiency improvement, increase AFR and development of low carbon cement products including LC3.
- Company's technical service & COE teams regularly gather inputs from influencers and business partners & take need based appropriate action.

Please refer to the stakeholder engagement, materiality and social & relationship capital of integrated annual report (IAR) FY 2025-26.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable / marginalized stakeholder groups.**

In our stakeholders mapping we consider local community around the plant as a critical stakeholder and we commit to work for their upliftment & better lives. In the community our strategic focus have been to undertake initiatives specially for groups who are excluded, marginalized & vulnerable. Our list of these groups includes scheduled caste, scheduled tribe, indigenous community or group, women, widow, single parent family, orphan, person with special ability, below poverty line, MDR TB patients, truck drivers, BPL families and other at risk groups. We undertake multiple CSR projects in thematic areas of health, education, skill development, livelihood, rural development, water & sanitation and environmental conservation for their upliftment & development.

Additionally, we regularly engage with bottom of pyramid stakeholders in our value chain partners and other influencers including masons, petty contractors through various loyalty programs and rewards systems and also run multiple CSR programs to bring transformational changes in their lives.

Please refer CSR Report and Social & Relationship capital section of Integrated Annual Report FY 2025-26 for further details.

PRINCIPLE 5 Businesses should respect and promote human rights**Essential Indicators**

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. employees / workers covered (B)	% (B/A)	Total (C)	No. employees / workers covered (D)	% (D/C)
Employees						
Permanent	1544	1520	98.45	1710	1411	83
Other than permanent	46	44	95.65	67	63	94
Total Employees	1590	1564	98.36	1777	1474	83
Workers						
Permanent	239	237	99.16	235	186	79
Other than permanent	3121	2870	91.96	2851	2331	82
Total Workers	3360	3107	92.47	3086	2517	82

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees										
Permanent	1544	0	0	1544	100	1710	0	0	1710	100
Male	1498	0	0	1498	100	1673	0	0	1673	100
Female	46	0	0	46	100	37	0	0	37	100
Other than Permanent	46	0	0	46	100	67	0	0	67	100
Male	46	0	0	46	100	66	0	0	66	100
Female	0	0	0	0	0	1	0	0	1	100
Workers										
Permanent	239	0	0	239	0	235	0	0	235	100
Male	239	0	0	239	100	235	0	0	235	100
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	3121	780	24.99	2341	75.00	2851	783	27	2068	69
Male	2885	581	20.14	2304	79.86	2735	705	26	2030	74
Female	236	199	84.32	37	15.68	116	78	67	38	33

3. Details of remuneration / salary / wages

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD) - Executive Directors (ED)	2*	12,35,53,152	1	28,67,67,898
BOD - Non-Executive Directors (NED)	3*	17,50,000	2	19,25,000
Key Managerial Personnel (KMP)#	2	6,10,12,927	-	-
Employees other than BoD and KMP	1540	12,71,532	45	9,07,572
Workers	239	6,69,432	-	-

* 1 ED and 1 NED appointed w.e.f. 1st August 2025.

The median remuneration of the EDs (KMPs) are covered as a part of Board of Directors, therefore, not included in Median remuneration paid to KMPs.

b. Gross wages paid to females as % of total wages paid by the entity, in the following:

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	7.11%	6.59%

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

The fundamental human rights issues are governed by the national legislations of India for instance child labour, forced labour, sexual harassment etc. JKLC complies with laws of the land. In addition to above legislative framework we have internal committees to take care of human rights issues pertaining to child labour, sexual harassment etc.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

We comply with law of the land. In addition to the national legislative framework, we have internal committees to take care of human rights issues pertaining to child labour, sexual harassment etc.

6. Number of Complaints on the following made by employees and workers:

Particulars	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour / Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human Rights related issues	0	0	-	0	0	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention Prohibition and Redressal) Act, 2013, in the following format:

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

We have Code of Conduct and SHAW Policy. We follow the philosophy of protection of whistleblowers.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes, Human right requirements form part of JKLC business agreements and contracts.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced / involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others - please specify	-

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

No significant risks concerns have been identified as we have regular supervision, education, awareness and training programs.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances / complaints.

JKLC has Zero Tolerance towards any form of discrimination or harassment. We are committed to dignity & inalienable human rights and equitable workplace. We have labour monitoring system and we regularly check on compliance with labour laws & undertake actions to prevent risk of child labour, forced labour and wage related complaints. We undertake regular trainings, sessions to sensitize employees on human rights, non-harassment, non-discrimination, POSH etc.

For the reporting period we have not received any complaints related to human rights violations.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

The Company has internal control mechanisms to ensure human rights due-diligence. All external contracts contain strict guidelines on human rights issues and compliance is monitored constantly.

3. Is the premise / office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Company's offices are accessible to differently abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100
Discrimination at workplace	100
Child Labour	100
Forced Labour / Involuntary Labour	100
Wages	100
Others - please specify	-

The Company expects its value chain partners to adhere to the same values, principles and business ethics upheld by the JKLC in all their business affairs. Our supplier code of conduct addresses all these above mentioned aspects.

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

While inducting any new suppliers the due diligence is done on above parameters and also the same is the part of every contract / Purchase order.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)(GJ)	627940	1472007
Total fuel consumption (B) (GJ)	615679	870383
Energy consumption through other sources (C)	NA	NA
Total energy consumed from renewable sources (A+B+C) (GJ)	1243619	2342390
From non-renewable sources		
Total electricity consumption (D) (GJ)	2121453	1166066
Total fuel consumption (E) (GJ)	30128895	26128422
Energy consumption through other sources (F)	NA	NA
Total energy consumed from non-renewable sources (D+E+F) (GJ)	32250348	27294488
Total energy consumed (A+B+C+D+E+F) (GJ)	33493903	29636878
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ / ₹)	0.000487	0.000474
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ / Revenue from operations adjusted for PPP) (GJ / USD PPP adjusted)	0.0099	0.0098
Energy intensity in terms of physical output GJ/T of cementitious product	2.55	2.486
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

- Renewable Power includes solar, wind, hybrid etc. and excludes WHR
- Under renewable sources only biomass is considered under fuel.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Bureau Veritas (India) Private Limited

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

JKLC's 03 cement manufacturing integrated units at Sirohi, Durg and Udaipur had been identified as designated consumers under PAT Scheme of Govt. of India. For information on PAT for FY 2024-25 please refer to IAR for FY 2024-25. Now all these facilities have come under CCTS Scheme of Govt. of India.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	535080	729539
(ii) Groundwater	739839	711931
(iii) Third party water	240796	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	80969
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1515715	1522439
Total volume of water consumption (in kilolitres)	1235384	1141575
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) KL / ₹of turnover	0.0000179	0.0000183
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (KL / Revenue from operations adjusted for PPP) KL / USD PPP adjusted	0.00036	0.00037
Water intensity in terms of physical output (KL/t of cementitious product)	0.094	0.096
Water intensity (optional) - the relevant metric may be selected by the entity		-

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, National Productivity Council

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in Kilolitres)		
(i) To Surface water		
- No treatment	NIL	NIL
- With treatment - please specify level of treatment	NIL	NIL
(ii) To Groundwater	NIL	NIL
- No treatment	NIL	NIL
- With treatment - please specify level of treatment	NIL	NIL
(iii) To Seawater	NIL	NIL
- No treatment	NIL	NIL
- With treatment - please specify level of treatment	NIL	NIL
(iv) Sent to third-parties	NIL	NIL
- No treatment	NIL	NIL
- With treatment - please specify level of treatment	NIL	NIL
(v) Others	NIL	NIL
- No treatment	NIL	NIL
- With treatment - please specify level of treatment	NIL	NIL
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/ N) If yes, name of the external agency.

Not Applicable

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Cement manufacturing is primarily a dry process; therefore, there is no direct use of water in the core production process. Water is utilized only for industrial cooling purposes, and no wastewater is generated from the cement manufacturing process.

JKLC maintains a Zero Liquid Discharge (ZLD) status across its operations. The company has installed Sewage Treatment Plants (STPs) to treat domestic sewage, Effluent Treatment Plants (ETPs) for wastewater generated from automobile workshops, and dedicated N-pit systems for the Waste Heat Recovery Power Plant (WHRPP) and captive power plant.

The company ensures 100% recycling of treated water, which is reused within the plant premises for machinery cooling, dust suppression, and greenbelt development, thereby minimizing freshwater consumption.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	Metric Ton / Annum	6892.30	5230
Sox	Metric Ton / Annum	877.69	1019
Particulate matter (PM)	Metric Ton / Annum	669.29	620
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others - please specify		-	-

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Limited assurance by Bureau Veritas (India) Private Limited

The company engages third-party monitoring agencies for stack emission monitoring, calibration of stacks, and emission assessment during co-processing of Alternative Fuels and Raw Materials (AFR). These external agencies are duly approved by the Ministry of Environment, Forest and Climate Change (MoEFCC), Central Pollution Control Board (CPCB), and State Pollution Control Board (SPCB), ensuring compliance with applicable environmental regulations and standards.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	7764061.11	7007134.00
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	231139.91	237401.50
Total Scope 1 and Scope 2 emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	KgCo ₂ e / ₹	0.1162	0.1159
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	KgCo ₂ e / USD PPP adjusted	2.364	2.396
Total Scope 1 and Scope 2 emission intensity in terms of physical output	KgCO ₂ e/t of Cementitious product	609	607.77
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Bureau Veritas Industrial Services (I) Pvt. Ltd.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes, the Company is committed to reduce its carbon footprint. Its near term 2035 targets are under the process of validation by SBTi. However, company's initiatives for GHG emission reduction include technology improvement, energy efficiency improvement, use of renewable energy, alternative fuels, optimisation in clinker factor, increased share of blended cement in its product mix and development of LC3 among others.

Please refer to the Natural Capital of the IAR for FY 2025-26.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	103.72	108.85
E-waste (B)	2.47	8.56
Bio-medical waste (C)	0.23	0.19
Construction and demolition Waste (D)	0	0
Battery waste (E)	8.42	18.64
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (used Oil) (G)	39.29	26.04
Other Non-hazardous waste generated (H). Please specify, if any. (Fly Ash & MS Scrap) (Break-up by composition i.e. by materials relevant to the sector)	43000.45 Fly Ash - 39989.97 MS Scrap - 2048.68 Other (Aluminium, Conveyor belt etc.) - 961.80	23154 Fly Ash - 20233 MS Scrap - 2163.17 Other (Aluminium, Conveyor belt etc.) - 758
Total (A+B+C+D+E+F+G+H)	43154.57	23316
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) tonne / ₹Cr.	6.273	3.733
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (tonne / Revenue from operations adjusted for PPP) Kg / USD PPP adjusted	127.598	77.123
Waste intensity in terms of physical output Mt / tonne of Cementitious product)	0.003290	0.001956
Waste intensity (Optional)- the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste		
(i) Recycled	0	0
(ii) Re-used	39989.97	20246.77
(iii) Other recovery operations	0	0
Total	39989.97	20246.77

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste		
(i) Incineration	10.28	1.29
(ii) Landfilling	0	0
(iii) Other disposal operations	3142.19	3069.94
Total	3152.00	3071.23

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

- Hazardous waste such as used / spent oil is managed by either being sold to SPCB/CPCB authorized recyclers or co-processed in the kiln.
- E-waste and battery waste are disposed of through SPCB/CPCB authorized recyclers.
- Bio-medical waste is collected and disposed of by an authorized agency.
- Wastewater generated from domestic use is treated in the STP. The generated sludge is reused as manure, and the treated water is utilized for machinery cooling and plantation purposes.
- A road vacuum sweeping machine has been deployed to control fugitive dust emissions.

11. If the entity has operations / offices in / around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S.No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1.	J K Lakshmi Cement Limited Village-Ghantikhal, Unit Radheshyampur, Cuttack, Odisha	Cement Grinding Unit	Yes

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Expansion of Limestone Production Capacity of M/s. JK Lakshmi Cement Ltd., Limestone Mines (Mine Lease II of Area 252.105 Ha.) Production Capacity from 0.3 Million TPA to 1.35 Million TPA, for Which Top Soil: 0.0243 Million TPA Overburden: 0.0972 Million TPA, Inter Burden: 0.0945 Million TPA, Total Excavation (ROM): 1.566 Million TPA) at Villages-Semariya, Ghikuria & Nandini Khundini, Tehsil- Ahiwara (Old Teh. - Dhamdha), District- Durg (Chhattisgarh)	Proposal No.: IA/CG/MIN/5 24784/2025 MoEFCC File No.: J-11015/73/20 20-IA.II(M)	EIA Submission Date 07-05-2025	Yes NABET Accredited Consultant	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal?proposalNumber=&isProposalOld=&isProposalNew=&majorClearanceType=1&proposalType=&state=22&issueAuthority=&activityId=&EcSectors=&fcCategory=&startDate=&endDate=&areaMin=&areaMax=&area=&text=Lakshmi%20Cement&year=&proposalStatus=&oldProposalType=Select%20Proposal%20Type&proposalYear=before5thsep2022
Expansion in Production Capacity of M/s. JK Lakshmi Cement Ltd., Captive Limestone Mines (Mine Lease I of Area 267.695) from 4.8 MTPA to 8 MTPA from Both Mine Leases MI-1, with Existing Crusher and with Additional Crushing Capacity of 1500 TPH at Villages-Semariya, Ghikuria & Nandini Khundini, Tehsil - Ahiwara (Old Teh. Dhamdha), District - Durg, Chhattisgarh	Proposal No.: IA/CG/MIN/5 24755/2025 MoEFCC File No.: J-11015/72/20 20-IA.II(M)	EIA Submission Date 07-05-2025	Yes NABET Accredited Consultant	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal?proposalNumber=&isProposalOld=&isProposalNew=&majorClearanceType=1&proposalType=&state=22&issueAuthority=&activityId=&EcSectors=&fcCategory=&startDate=&endDate=&areaMin=&areaMax=&area=&text=Lakshmi%20Cement&year=&proposalStatus=&oldProposalType=Select%20Proposal%20Type&proposalYear=before5thsep2022

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Proposed Standalone Cement Grinding Project of 3.0 Million TPA by M/s JK Lakshmi Cement Limited for production of Ordinary Portland Cement (OPC), Portland Slag Cement (PSC), Portland Pozzolana Cement (PPC) and Composite Cement at Industrial Area Lohat, Plot No. B-23 to B-33, C-1 to C-5, D-1 to D-10, E-1 to E-7, Lohat, Block Pandaul, Dist. Madhubani, State Bihar	Proposal No.: SIA/BR/IND1/540652/2025 State File No.: SIA/3(b)/2623/2024	EIA Submission Date 12-06-2025	Yes NABET Accredited Consultant	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FBR%2FIN D1%2F540652%2F2025&proposal=129467243
Proposed Limestone Mine "Mudhvay Sub Block A" (Area: 198.90.98 ha) with limestone production capacity of 2.5 Million TPA, Top Soil: 0.22 Million TPA, Over Burden: 2.08 Million TPA (Total Excavation: 4.8 Million TPA) at Village: Mudhvay, Taluka: Lakhpat, District: Kachchh, Gujarat	Proposal No.: IA/GJ/MIN/516645/2025 MoEFCC File No.: IA-J-11015/32/2023-IA-II(NCM)	EIA Submission Date 03-09-2025	Yes NABET Accredited Consultant	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal?proposalNumber=&isProposalOld=&isProposalNew=&majorClearanceType=1&proposalType=&state=24&issueAuthority=&activityId=&EcSectors=&fcCategory=&startDate=&endDate=&areaMin=&areaMax=&area=&text=Lakshmi%20Cement&year=&proposalStatus=&oldProposalType=Select%20Proposal%20Type&proposalYear=before5thsep2022
Proposed expansion of Stand Alone Cement Manufacturing (Clinker Grinding) Unit from 1.5 MMTPA to 3.0 MMTPA	Proposal No.: SIA/GJ/IND1/560615/2025 State File No.: SEAC/GJ/IND3/550615/166412/2025	EIA Submission Date 14-12-2025	Yes NABET Accredited Consultant	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal?proposalNumber=&isProposalOld=&isProposalNew=&majorClearanceType=1&proposalType=&state=24&issueAuthority=&activityId=&EcSectors=&fcCategory=&startDate=&endDate=&areaMin=&areaMax=&area=&text=Lakshmi%20Cement&year=&proposalStatus=&oldProposalType=Select%20Proposal%20Type&proposalYear=before5thsep2022
Integrated Cement Plant with production capacity of Clinker (0.95 Million TPA), Cement (0.95 Million TPA) - OPC, PPC, PSC, Composite Cement, PLC and LC3), WHRS (6 MW) and D.G. Set (2 x 500 KVA) at Village: New Umrangso (19 kilo), Tehsil: Umrangso, District: Dima Hasao, State: Assam	Proposal No.: SIA/AS/IND1/564107/2026 State File No.: SEAC/SEIAA.4283/2025	EIA Submission Date 03-01-2026	Yes NABET Accredited Consultant	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal?proposalNumber=&isProposalOld=&isProposalNew=&majorClearanceType=1&proposalType=&state=18&issueAuthority=&activityId=&EcSectors=&fcCategory=&startDate=&endDate=&areaMin=&areaMax=&area=&text=Lakshmi%20Cement&year=&proposalStatus=&oldProposalType=Select%20Proposal%20Type&proposalYear=before5thsep2022

13. Is the entity compliant with the applicable environmental law / regulations / guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, Complied with all applicable environmental law / regulations / guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder.

S.No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any

NIL

Leadership Indicators

1. Water withdrawal consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress provide the following information:

(i) Name of the area

(ii) Nature of operations

(iii) Water withdrawal consumption and discharge in the following format:

Not Applicable

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Total water consumed / turnover)		
Water intensity (optional) - the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water - No treatment - With treatment - please specify level of treatment		
(ii) To Groundwater - No treatment - With treatment - please specify level of treatment		
(iii) To Seawater - No treatment - With treatment - please specify level of treatment		
(iv) Sent to third-parties - No treatment - With treatment - please specify level of treatment		
(v) Others - No treatment - With treatment - please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) if yes, name of the external agency.

2. Please provide details of total scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	554714.13	440202.83
Total Scope 3 emissions per rupee of turnover	KgCO ₂ e/₹ of turnover	0.0081	0.0070
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	KgCO ₂ e/ton Cementitious product	42.29	36.92

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

We have not undertaken independent assessment for the Scope 3 data.

FY 2024-25 data is revised in alignment with FY 2025-26 methodology.

Scope 3 for FY 2025-26 includes Company's Scope 3 emissions across 8 categories which includes Purchased good and Services (Category-1); Capital Goods (Category-2); Fuel (Category-3); Upstream transportation and distribution (Category-4); Waste generated in operations (Category-5); Business Travel (Category-6); Employee Commuting (Category-7) and Downstream Transportation & Distribution (Category-9)

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Below are the major impacts & mitigation measures of Wildlife Conservation Plan of our Cuttack Grinding Unit for which the information has been provided in Question 11.

Major Impact:

- Impact on Soil & Air due to sound & pollution arising from plant operation.
- Sound from machinery and heavy vehicles may hamper natural movement of wildlife animals.
- The dust emission from plant may hamper the life of flora and fauna.

Some of the major mitigation and remedial measures undertaken by the Company are as below:

- 16.29 hectare area developed as green belt which balance the emission and prevent topsoil corrosion.
- One vehicle provided to the Forest department to watch & monitor elephant movement for the purpose of anti-depredation.
- Corpus fund of ₹4.06 Crores provided to the Forest department to undertake activities to prevent wildlife depredation and related activities.
- Company is implementing various CSR activities in the plant nearby villages and providing support to other stakeholders in their development initiatives.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S. No.	Initiative undertaken	Details of the initiative (Wen-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Durg - Energy efficiency in Raw Mill	<ul style="list-style-type: none"> • Optimized classifier rotor blades • Reduced dam ring height & optimized table profile • Controlled false air ingress 	<ul style="list-style-type: none"> • Power reduced by 3.9% (17.12 → 16.45 kWh/t) • Improved mill stability and throughput
2	Durg - Energy optimization in Coal Mill	<ul style="list-style-type: none"> • Process parameter optimization (air flow, separator efficiency) • Process optimization of coal grinding • False air reduction through duct sealing • Improved classifier performance 	<ul style="list-style-type: none"> • Power reduced by 1.7% (5.78 → 5.68 kWh/t clinker) • Improved fuel fineness & combustion efficiency

S. No.	Initiative undertaken	Details of the initiative (Wen-link, if any, may be provided along-with summary)	Outcome of the initiative
3	Durg - Kiln & Clinkerization energy optimization	<ul style="list-style-type: none"> Kiln duct modification to reduce false air Process stabilization (burning zone, air distribution) Kiln shell monitoring & optimization practices Controlled false air ingress 	<ul style="list-style-type: none"> Clinkerization power reduced by 5.0% (49.05 → 46.62 kWh/t clinker) Improved thermal efficiency
4	Durg - Slag Mill productivity & energy improvement	<ul style="list-style-type: none"> Process optimization and system balancing VFD Installed in Product Elevator & Bag house rotary feeder (Reduced idle and excess power consumption) Optimized classifier rotor blades Controlled false air ingress Water Nozzle Modification work Nozzle ring velocity optimize 	<ul style="list-style-type: none"> Productivity increased by 5.9% (~9 TPH) Reduce SPC across all the product OPC: ↓ 4.4% (37.04 → 35.42 kWh/t) PPC: ↓ 1.3% (27.49 → 27.15 kWh/t) PSC: ↓ 3.6% (42.16 → 40.65 kWh/t) COC: ↓ 4.3% (36.72 → 35.15 kWh/t)
5	Durg - EV deployment in Mines & Logistics	<ul style="list-style-type: none"> Deployment of Electric Vehicles for limestone mines & raw material transport 	<ul style="list-style-type: none"> Cost saving of ₹22 Lakhs Reduced diesel consumption & CO2 emissions
6	Durg - Packing plant modification (Diverter system)	<ul style="list-style-type: none"> Enabled multi-type bag loading from single packer Improved operational flexibility 	<ul style="list-style-type: none"> Increased packing efficiency Reduced downtime & handling losses
7	Durg - Production & dispatch excellence	<ul style="list-style-type: none"> Enhanced railway rake loading system Improved rake loading time 	<ul style="list-style-type: none"> Achieved highest-ever dispatch (25 Lac tons)
8	Durg - Green Initiatives	<ul style="list-style-type: none"> Strategic focus on minimize Grid power & Increase Renewable energy Strategic focus on alternative fuel 20 KG Smart Biogas System at Plant Canteen 	<ul style="list-style-type: none"> Renewable Energy FY 25-26: 75% TSR % for FY 25-26: 8.11 % Reduce LPG Gas consumption
9	Sirohi - Best-in-Class Specific Power Consumption Achievement	Achieved a specific power consumption of 79.39 units/MT vs. budget 79.89 units/MT through focused energy optimization, process stabilization, and continuous efficiency improvements across operations.	Outperformed energy targets and delivering sustained reduction in energy intensity per ton of cement.
10	Sirohi - Power Reduction in Packing & Utilities	Implemented focused interventions in packing plant and service utilities to eliminate inefficiencies and optimize load management.	Achieved 0.25 units/MT reduction , directly contributing to lower operating cost and improved overall plant energy performance.
11	Sirohi - Reliability-Driven Energy Efficiency	Achieved 98% kiln reliability and 99.8% cement mill reliability through predictive maintenance, improved MTBF, and robust spares strategy.	Minimized unplanned shutdowns, enhanced asset utilization, and ensured energy-efficient continuous operations.
12	Sirohi - Clinker Factor Reduction through Fly Ash Maximization	Enhanced fly ash utilization in blended cement: PPC to 33.51% and PRO+ to 23.71% , driving sustainable material substitution.	Direct reduction in clinker factor, leading to lower CO ₂ emissions, reduced energy consumption, and improved sustainability index.

S. No.	Initiative undertaken	Details of the initiative (Wen-link, if any, may be provided along-with summary)	Outcome of the initiative
13	Sirohi - High Impact Alternative Fuel Integration (AFR & TSR)	Scaled up alternative fuel usage with TSR at 12.4% , supported by improved fuel handling and process integration systems.	Significant reduction in fossil fuel dependency, improved thermal efficiency, and advancement towards low-carbon manufacturing.
14	Sirohi - Renewable Energy Integration (Solar Power)	Commissioned a 9 MW solar power plant at Phalodi , strengthening the share of green energy in total power consumption.	Reduced grid dependency and enabled long-term carbon emission reduction and energy cost stability.
15	Sirohi - Green Mobility Transformation	Rapid scale-up of electric vehicle fleet from 1 to 31 vehicles for internal logistics and operations.	Significant reduction in diesel consumption and supporting clean mobility transition.
16	Sirohi - Circular Economy - Waste to Resource Utilization	Implemented mechanized system for reutilization of pre-calcined material drop-out from kiln operations.	Eliminated material wastage, improved yield, and strengthened circular resource utilization practices.
17	Sirohi - AFR Processing Infrastructure Enhancement	Installation of trommel system and associated infrastructure for efficient AFR processing and feeding.	Improved AFR handling efficiency, enabling higher substitution rates and enhanced sustainability performance.
18	Udaipur - Green Initiatives	<ul style="list-style-type: none"> • Diesel Pumps Converted to Electrical Pumps at Mines • Solid AFR utilization improved TSR improved from 2.7% to 4.9% • Phalodi Solar commissioned in feb-2026 (5.0 MW) 	Improvement in TSR by 2.2% Increase in RE Power capacity.
19	Udaipur - Technology Adoption	<ul style="list-style-type: none"> • Upgradation of Line-1 DCS (ABB) & WHRS DCS (Emerson) • AI/ML-Based Process Suite in Raw Mill VRM (Line-2) 	Improvement in overall efficiency, productivity and reduction specific power consumption by 0.3 kWh/t material in VRM-2.
20	Udaipur - Energy efficiency Initiatives	<ul style="list-style-type: none"> • An intermediate 400 MT Limestone Hopper installed between Crusher discharge to OLBC to have continuous & smooth operation of OLBC • CM-4 Mill flyash feed chute angle changed 45 to 120 deg to have uniform distribution of FA • Line-2 Kiln & Calciner Coal Firing Rerouted to reduce back pressure & blower load • VRM Coal Mill Line-2 – Centre Cone Removal & Nozzle / Scatter Ring Modification • Line-2 TAD Entry Modified from Straight to Tangential (Calciner) to have better mixing of coal & gas • Raw Coal transportation from Line-2 to Line-1 belt conveyors installed • Additive transportation from Line-2 to Line-1 belt conveyors installed • Modification of VRM mill feed diverter for reducing working air pressure and eliminating stoppage due to diverter fault • Installation of indigenous make rotary feeder (8 pockets to 5 pockets) at VRM -2 which has eliminated frequent jamming 	<ul style="list-style-type: none"> • OLBC Sp power consumption reduced by 0.1 kWh/t material. • CM-4 stoppages due to high vibrations minimized and Mill Specific power consumption reduced by 0.05 kWh/t cement. • Coal firing blower SPC reduced by 0.2 kWh/t clinker. • VCM-2 SPC reduced by 0.2 kWh/t clinker. • Material handling cost ~80 lacs per year saved due to automation in raw material and raw coal handling circuits.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.

Yes, we do have emergency prevention and preparedness plan in line with the State Factories Rules, and we conduct mock drill at regular interval. The Emergency plan contains information about preliminary hazard analysis, details of site, Emergency sites identified, Central Control Center (CCC), Incident control center (ICC), Handling of an emergency / disaster, List of certified trained first aider, location wise summary of fire fighting equipment, specifications of fire fighting equipment, location wise summary of fire detection and alarm system, Fire fighting instructions, Building emergency evacuation plan, first aid measure for electrical shock / cardiac arrest, wound, fracture, burn, chemical burn, snake bite, dog bite, honey bee bite, chocking, details of OHC paramedical staff and facilities and mutual aid agreement etc.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

There is no significant adverse impact to the environment, arising from the value chain of the entity because JK Lakshmi Cement Ltd. prefers to procure from suppliers who are proactive in reducing their environmental impacts and expects its suppliers to comply with relevant laws and regulations.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

The Company has started the process of ESG assessment of its value chain partners.

8. How many Green Credits have been generated or procured:

a) By the listed entity 0

b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners.

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

10

b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	National Safety Council	National
2	Confederation of Indian Industry	National
3	Cement Manufacturers Association	National
4	Coal Consumer's Association of India	National
5	Ready Mixed Concrete Manufacturers Association	National
6	PHD Chamber of Commerce & Industry	National
7	Tax India Online.com Pvt. Ltd.	National
8	Rajasthan Chamber of Commerce	State
9	Udaipur Chamber of Commerce	State
10	The Employers' Association of Rajasthan	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
Competition Commission of India	<p>Competition Commission of India (CCI) vide its order dated January 19, 2017 had imposed a penalty on certain cement companies including a penalty of ₹ 6.55 Crores on the Company pursuant to a reference filed by the Government of Haryana. The Company has filed an appeal with Competition Appellate Tribunal (COMPAT) against the said order. COMPAT has granted a stay on CCI's order. After the merger of COMPAT with National Company Law Appellate Tribunal (NCLAT), the Company's case also stands transferred to NCLAT.</p> <p>Based on the legal opinion, the Company believes that it has a good case in the matter.</p>	<p>All the seven companies filed appeal before Competition Appellate Tribunal (now transferred to National Company Law Appellate Tribunal).</p> <p>JK Lakshmi Cement Ltd. was first to file the appeal bearing no.- Transfer Appeal (Appellate Tribunal) (Competition) No 39 of 2017 (earlier appeal no 2 of 2017 before COMPAT). The appeal is yet to be heard and finally disposed.</p> <p>We are ethically, and socially responsible Company and we very strongly reiterate that we have never been a part of bid rigging or any other wrongdoing in our business practices and would like to reassure to all our stakeholders that the Company has never indulged or was part of any bid rigging or has undertaken any unfair business practices.</p>

Leadership Indicators

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / Others - please specify)	Web Link, if available
1.	Climate Action & Decarbonisation	Industry associations & bodies	-	Opportunity based / Need based	-
2.	Carbon Credit Trading Scheme (CCTS)	Industry associations & bodies	-	Opportunity based / Need based	-
3.	Circularity & Waste Management	Industry associations & bodies / seminars & workshops	-	Opportunity based / Need based	-
4.	Low Carbon Cement products	Industry associations & bodies /seminars & workshops	-	Opportunity based / Need based	-

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Integrated Cement Plant with production capacity of Clinker (0.95 Million TPA), Cement (0.95 Million TPA- OPC, PPC, PSC, Composite Cement, PLC and LC3), WHRS (6 MW) and D.G. Set (2 x 500 KVA) at Village: New Umrangso (19 kilo), Tehsil: Umrangso, District: Dima Hasao, State: Assam	Proposal No.: SIA/AS/IND1/564107/2026 State File No.: SEAC/SEIAA.4283/2025	EIA Submission Date 03-01-2026	Yes NABET Accreted Consultant	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal?proposalNumber=&isProposalOld=&isProposalNew=&majorClearanceType=1&proposalType=&state=18&issueAuthority=&activityId=&ECSectors=&fcCategory=&startDate=&endDate=&areaMin=&areaMax=&area=&text=Lakshmi%20Cement&year=&proposalStatus=&oldProposalType=Select%20Proposal%20Type&proposalYear=before5thsep2022

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format.

S. No.	Name of project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
				Not Applicable		

3. Describe the mechanisms to receive and redress grievances of the community.

The CSR team visits communities on day-to-day basis and meet various stakeholders including beneficiaries, panchayat representatives and others. The process of continuous engagement with the community is an ongoing process. The frequency of the engagement and interaction depends on nature of the stakeholder like project beneficiaries in local communities do happen on daily and weekly basis whereas that of panchayats and government line departments do happen on fortnightly and monthly basis. These day-to-day interactions help the CSR team to gather feedbacks and complaints if any. The feedback is used to improve and modify CSR projects. This system is an informal one and has helped to resolve issues and response to the demands of stakeholders to their satisfaction. The Company also undertakes materiality analysis on time-to-time basis as a part of its sustainability reporting initiatives. Based on this respective departments undertake engagement and activities to address materiality issues. Plants have a system of monthly review of all departments who have external stakeholders' interface.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs / small producers	14.59%	12.26%
Directly from within India	64.76%	68.56%

5. Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2025-26 Current Financial Year*	FY 2024-25 Previous Financial Year
Rural	24.06%	52.31%
Semi-urban	17.12%	4.82%
Urban	26.18%	21.74%
Metropolitan	32.64%	21.13%

(Place to be categorized as per RBI Classification System - rural/ semi-urban/ urban/ metropolitan)

* During FY 2025-26 we have reviewed & revisited our business footprint (plants, marketing, head office & other offices) on the basis of RBI classification and accordingly the data is presented for FY 2025-26.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

No negative social impact identified. However, the Company has undertaken community development initiatives under CSR.

Details of negative social impact identified	Corrective action taken

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S.No.	State	Aspirational District	Amount spent (In ₹)
1.	Rajasthan	Sirohi	1,15,44,863.59

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No)

No Preferential Policy

- (b) From which marginalized /vulnerable groups do you procure?

Not applicable. We have not segregated the vendors on the basis of marginalized / vulnerable groups.

- (c) What percentage of total procurement (by value) does it constitute? Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge.

Not Applicable

S. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Not Applicable

Name of Authority	Brief of the Case	Corrective action taken

6. Details of beneficiaries of CSR Projects -

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	JK Lakshmi Aarogya (Health)	93418	74%
2	JK Lakshmi Vidya (Education)	30578	60%
3	JK Lakshmi Aajivika (Livelihood)	38160	61%
4	JK Lakshmi Swajal & Swachhta (Water and Sanitation)	96107	65%
5	JK Lakshmi Gramin Vikas (Rural Development)	64804	55%
6	JK Lakshmi Kaushal Prashikshan (Skill Development)	4662	81%

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

To ensure timely, transparent and efficient resolution of consumer complaints & feedback, the Company has implemented a technology-driven customer relationship management system through Salesforce CRM. Through this digital ecosystem, the Company ensures that consumer grievances are addressed in a structured, transparent and technology-enabled manner, thereby strengthening customer trust and reinforcing its customer-centric approach.

The Company aims for a "Customer centric" approach with various initiatives listed below:

- "Toll Free" Helpline number for instant solutions to the queries of customers.
- Site Meets conducted by Technical Service cell.
- Product Demonstration on sites by TSC.
- Customer in Culture program by Cross functional Team for feedback.
- Forms on digital media (Website) for addressing queries of potential customers.
- Customer Satisfaction Survey through external agency.
- Face to face interaction with mason / contractors for any feedback / issues.

Company has provided various platforms, involving a pre-defined escalation matrix, where Customer can share his grievances in following ways as find appropriate by him:

- Contacting through authorized dealer
- Customer care helpline
- Web site
- E-mail

In addition to the above Company's technical services unit also responds to customer's queries and complaints.

- Company is having its technical service unit comprising qualified civil engineers.
- Product related complaints are directly sent to company's technical services unit.
- On receipt, Company official visit the customer within 24 to 36 hours.
- They interact with Customer and understand the nature of complaint.
- They collect all needful information including Customer details, Complaint nature, Purchase date, application period, Construction methodology as adopted etc. to diagnose the causes.
- The demonstration of the quality check, where required, is also done. Customer is explained and assisted by way of explaining good construction practices including tips to make structure durable.
- The details of examination and demonstration is shared with the Customer. If needed, Cement testing is done either at own plant or NABL accredited third party lab. Test results of samples are communicated and shared with customer.

All the complaints are compiled in Feedback register and shared with Plant head & Quality Control head for needful at their end on monthly basis.

Further, Company also organizes programs, face to face interaction and circulates literatures to inform and educate the Consumers about safe and responsible usage / safe handling of the products to create awareness about different ways to adopt safe construction practices, correct application procedure & precautionary measures while handling / application of cement related items.

2. Turnover of products and / services as a percentage of turnover from all products / service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	All necessary information as per regulatory requirements are disclosed on all our products. Information on cement bags are governed by BIS guidelines.
Safe and responsible usage	
Recycling and / or safe disposal	

3. Number of consumer complaints in respect of the following

Particulars	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	N.A.	N.A.	-	N.A.	N.A.	-
Restrictive Trade Practices	N.A.	N.A.	-	N.A.	N.A.	-
Unfair Trade Practices	N.A.	N.A.	-	N.A.	N.A.	-
Other	-	-	-	-	-	-

4. Details of instances of product recalls on account of safety issues:

Particulars	Number	Reasons for recall
Voluntary recalls	0	-
Forced recalls	0	-

5. Does the entity have a framework / policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

jklakshmicement.com/companies-policies-other-information/

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

NIL

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches

Zero instances

- b. Percentage of data breaches involving personally identifiable information of customers

Zero percent of data breaches

- c. Impact, if any, of the data breaches

Zero data breach and no adverse impact

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available)

<https://www.jklakshmicement.com/>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and / or services.

As a regular practice, JK Lakshmi Cement Ltd. organises training sessions and meetings for users of cement through its efficient team of civil engineers in its Technical Services Cell. Communication on best construction practices is shared time to time.

These events serve as a means of skill development for influencers, enabling them to stay updated on best construction practices & new construction techniques while contributing to the progress of India.

Also, during the site guidance visits they help consumers in best construction practises and extends his support for his construction supervision.

3. Mechanisms in place to inform consumers of any risk of disruption / discontinuation of essential services.

Not applicable as our Company does not fall under essential services

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes we follow BIS Regulations for the product packaging and information to be contained in the product packaging. However, in few cases product benefits are also displayed on the cement bag. The Company has various channels to gather information from the customers on its products. Additionally, the cross functional team visits the markets and take feedbacks from various customers and stakeholders on regular intervals.